## THE MEMPHIS DAILY APPEAL.

ESTABLISHED 1840.

MEMPHIS, TENN., MONDAY, JANUARY 26, 1874.

VOL. 34.-NO. 26.

Important Circular from the Comptroller of the State-What Is and Is Not Exempt from Taxation.

How Assessors are to Proceed-The Law Plainly Stated, and as it is Understood in the Execu-Uve Office.

A Paper to be Carefully Read by Every Tax-Payer in the State-The Mode and Manner of Enforcing the Law.

To the Tax-Assessors and Tax-Payers of the After consultation with the attorneygeneral upon all doubtful points pre-sented to me in the construction of the assessment law, I submit the following for the instruction of tax-assessors, and information of the tax-payers of the

First-Personal property to the value of one thousand dollars is exempt from taxation. It is therefore not necessary for the assessors to furnish a schedule to, and require a return from those citizens who have no real estate, and not over a thousand dollars' worth of personal property. All such, however, should be reported by the assessor on his assessment book for the payment of a poll-tax. Befere reporting a person for the payment of only a poll-tax, the assessor should be fully satisfied, either from his own knowledge or the best information he can obtain, that such person has no real estate, and not over a thousand dol-

lars' worth of personal property.

If the assessor has a reasonable doubt upon this point, he should furnish the citizen with a blank schedule, and require of him a return of his property, which return, even if it shows no real estate and not more than a thousand dollars' worth of personalty, should be entered upon his assessment book and otherwise be treated as any other returned schedule, unless the assessor is fully satisfied of its correctness. Each person owning real estate should be furnished with a schedule, and required to return his realty. It is the duty of the assessor to furnish blank schedules to the taxpayers, but the failure of the assessor to do so does not relieve the tax-payer from the duty of returning his property, nor from the penalty imposed on those fail-

ing to make a return.
Second—Property is to be assessed to the party who owned or claimed to own it on the tenth day of January. Any change of property or ownership since that time does not affect this rule. Third—If a religious, charitable, scien-tific, literary or educational institution has more than fifty thousand dollars'

for which such institution was created. Fourth-If an agricultural or mechanical association owns real estate, worth more than ten thousand dollars, the excess in value is taxable, though used for the assessor has reasonable doubt about the property owned by any of the institutions mentioned in the third paragraph being of less value than fifty and dollars, or about the real estate owned by any agricultural or mechanical association being of less value than ten thousand dollars, he should furnish to some officer of such institution or sesociation a blank schedule, and require a return of the preperty of the institu-tion or association, which return, even though it should not exceed the value rescribed above, should be entered upon his assessment book, and otherwise treated as any other schedule, unless the

assessor is fully satisfied of its correct-Fifth-Any person entitled to an exemption must claim it in the district or ward where he resides, or if it is a corporation, institution or association, where it is located. If such person has in the district or ward where such exexemption less in value than the amount of the exemption, and also property entitled to exemption in another district or ward, he may obtain a certificate from the assessor where exemption has been claimed of the amount of the exemption received on the schedule returned to him, and upon presentation of this certificate to the assessor of another district or ward where he has property entitled to exemption, said person may be allowed the balance of the exemption to which he is entitled. The assessor last allowing such remainder of such exemption must attach the certificate of the first assessor to the schedule, and return it, with the schedule, to the county court clerk. No exemption is to be allowed in any other district or ward than where the applicant resides without such certificate from the assessor of

his district. If a merchant has not a thousand dollars' worth of personal property outside of his business as a merchant, then he is entitled to an exemption before the county court clerk. But, to obtain that, he must bring to the clerk the statement of the assessor of the district or ward where he resides, showing the amount of the exemption he has received. The clerk will then allow him the remainder of the exemption to which he is entitled, and will file with his return the statement of the assessor. No exemption is allowed under any circumstances

on a privilege tax.
Sixth—All growing crops, of whatever nature or kind, are exempt from taxation. So, also, is the direct product of the soil of this State, in the hands of the producer or his immediate vendee. The latter includes crops gathered. In addition, no article manufactured of the produce of this State shall be taxed other-

wise than to pay inspection fees. Seventh—Property must be assessed in the district or ward in which it lies at the time of assessment, except stocks in banks, banking associations, or other corporations or joint-stock companies, which have to be assessed in the district or ward where such bank, banking association or other corporation is located. If personal property has been sold between the tenth of January and the time of assessment, it must be returned in the ward or district where the person giving it in resides at the time of assess-Notes, due-bills, accounts and like choses in action, in the eyes of the law, lie in the district or ward where the owner resides, and must be returned there, if he be a resident of the State: if a non-resident, then in the district or ward where his agent or attorney re-

estate cannot be written out, as required by the law, in the blank form furnished by the assessor, then the taxpayer can write it out on a separate piece of paper, and make it a part of his chedule by attaching it to the blank. Ninth-Under section seven, sub-section one, of the act, each bank or incorporated company must report the amount of capital stock paid in. Upon this amount the bank or incorporated company is not taxable. But unless

TO TAX-ASSESSORS AND TAXPAYERS.

estate, are subject to taxation without deduction for insurance, taxes and repairs of the property. These are items which should be taken into consideration without deduction for insurance, taxes and repairs of the property. These are items which should be taken into consideration without deduction for insurance, taxes and repairs of the property. tion in estimating the value of the property. Notes given for the purchase of property of any character are taxable. There is no change of the law in this respect. There are certain reductions the made which are specified in tions to be made which are specified in treating of the twenty-third section of the act. Notes, bonds, stocks, and other securities (unless exempt by law from faxation), or property deposited as col-laterals, are taxable. Eleventh—The "other assets" men-

tioned in sub-section four of section seven, refer to "other assets" of a like character to those mentioned in the section owned by citizens of the State are taxable, whether or not the notes, etc., are in the State or are on persons

in or out of the State. securities on persons or corporations lo-cated in this State, unless exempt by the laws of the United States or of this State, have to be returned for taxation ad valorem. The amount of income from such of these as are thus exempt must be returned under the eleventh sub-section of the seventh section. This income is to be computed for the twelve months previous to the tenth day of

authorize the assessor, under section , thirty-one, to investigate and make such an assessment as the facts warrant, and will further subject such citizen to the additional tax imposed in section twenty-five on those who connive at or purty-five on those who connive at or pur-posely evade an assessment, or know-ingly permit an inadequate assessment to be made. The supreme court recog-nizes no such legal distinction between ingly permit an inadequate assessment to be made. The supreme court recog-nizes no such legal distinction between mares, geldings and mules as will ex-empt the last named from taxation. Fourteenth-In returning the articles mentioned in the seventh and eighth sub-sections of section seven, it is only necessary to give the aggregate value of the whole of the articles mentioned in those sub-sections respectively.

Fifteenth-Sections eight and ten of their shares of stock to the assessor of the district or ward in which said bank or joint-stock company is located, and not elsewhere. Under the tenth section of the law every bank or banking association is required to keep in its business office a full and correct list of the names and residences of all the stockholders therein and the number of shares of each, and it is the duty of the assessor of the district or ward where the bank worth of property, the excess in value is taxable, though used for the purpose is located to thoroughly examine such list, for the purpose of ascertaining the number of shares of non-resident stock-

> court. They also return and pay their ad valorem tax on merchandise to the county court clerk. They also return to the county court clerk the amount and value of notes, due-bills, etc., men-tioned in sub-section four of section seven, after deductions hereinafter to be specified, which they own as mer-chant, and pay the tax on these also to the county court clerk. It will be seen, therefore, that merchants make all their returns and pay all their taxes as mer-chants to the county court clerk. As individuals, they return to the assessor and pay to the collector.

Seventeenth—In assessing, under section twenty-three, notes, due-bills, etc., therein mentioned, all bona fide debts of the tax-payer incurred in conducting his regular business and per-taining to the same business out of congressional action or ordering a new which arose the notes, due-bills, etc., are to be deducted from the valuation of said notes, due-bills, etc.

Eighteenth-The schedule of a taxpayer is not complete without the oath. The law prescribes it, and I know of no construction which can abrogate it or by which it can be evaded. Those who fail er refuse to take the oath subject themselves to assessment by the assessor, and the penalties prescribed by section thirty-four. By section five hundred and seventy-two of the code, the tax-payer was required to "give in to the assessor a complete list of his property subject to taxation of every description, describing his land so as to identify it;" and by section five hundred and seventy-eight the tax-payer, if he fail to give a list, was to be assessed a double tax upon the assessment of his property made by the assessor. By section five hundred and seventy-three the tax-payer was required to swear that his list contained "all and every item" of his taxable property.
Under section twenty-five of the act the chairman or judge of the county court, the clerk of the county court, the county trustee, sheriff, or tax-collector, shall cite any person who has not been assessed as contemplated by law, or who has been assessed an inadequate amount, to appear before him to be assessed according to law, and such officer is authorized to make a proper assessment. Should it appear that said person did connive at or evade a proper assessment, said officer shall correct the assessment and

add fifty per cent to the amount. Nineteenth—Under section thirty-three all clerks, clerks and masters, receivers and commissioners, are required to make a return of the property, moneys, credits and effects held by them in either of said capacities, separate from their individual returns. Blank schedules should be furnished to these, and to all executors, administrators, guardians, and all others acting in any fiduciary character whatever, and they should be required to report under the penalties of the law. The agents Fourth District—S and attorneys mentioned in that section are the agents and attorneys of non-residents of or absentees from the State. Twentieth-Should the county courts

allow compensation to the assessors additional to that allowed by section fortyfive, I shall not prevent nor interfere. The assessors are not, nor is the comp-troller, responsible for the law. Their duty is to see to its enforcement in such manner as will most promote the interests of the State, without doing injustice to any class of the people. To those who do not comprehend the requirements of the act, every admissible in-Eighth-If the description of real dulgence should be extended. Those

JOHN C. BURCH, Comptroller.

company is not taxable. But unless exempt from taxation by some other law, the bank or other corporation must also report the items in which said capital stock is invested, stocks, bonds, bills receiveable, money, real estate. If its remaining assets do not exceed in value the amount of its capital stock, they are not taxable; but if they do exceed in value the amount of its capital stock, they are not taxable; but if they do exceed in value the amount of its capital stock, they are not taxable; but if they do exceed in value the amount of its capital stock, they are not taxable; but intendent, was made public this morn.

JOHN C. BURCH, Comptroiler.

The miners are discharge of his duty to his stricken fellow-men.

The remarks of President Koch were received with applause, and, on motion of Mr. Bien, were adopted as the sense of the convention.

Mr. Frankland was not in the hall at the time, but was found and conducted to the platform by a committee appointed for the purpose, and President Koch were received with applause, and, on motion of Mr. Bien, were adopted as the sense of the convention.

Mr. Frankland was not in the hall at the fillow-men.

Mr. Frankland was not in the hall at the fillow-men.

Mr. Frankland was not in the hall at the fillow-men.

Mr. Frankland was not in the hall at the fillow-men.

Mr. Frankland was not in the hall at the fillow-men.

Mr. Frankland was not in the hall at the fillow-men.

Mr. Frankland was not in the hall at the fillow-men.

Mr. Frankland was not in the hall at the fillow-men.

Mr. Frankland was not in the hall at the fillow-men.

Mr. Frankland was not in the hall at the fillow-men.

Mr. Frankland wa real estate. If its remaining assets do not exceed in value the amount of its capital stock, they are not taxable; but if they do exceed in value the amount of its capital stock, then this excess in valuation should be taxed. Notes, duelilla, negotiable paper, accounts and other assets, including cash on hand or on deposit in this State or elsewhere, mentioned in section seven, sub-section four, refer to such as is owned by merchants as well as other persons. It is not necessary to return such as are of no value.

Notes, accounts, etc., for real of real of the section and the resumed by the company are paying their men off to-day.

The following is an exhibit of the purpose, and President koch, in a few well chosen and highly complimentary remarks, which was in the form of a rich and bighly complimentary the pointed for the purpose, and President koch, in a few well chosen and highly complimentary remarks, which were frequently followed by applause, presented the testimonial, which was in the form of a rich and bighly which was in the form of a rich and third was found they are not taxable; but if they do exceed in value the amount of its capital stock, they are not taxable; but if they do exceed in value the amount of its capital stock, they are not taxable; but if they do exceed in value the amount of the season in grands of the purpose, and President koch, in a few well chosen and highly complimentary remarks, which were frequently followed by applause, presented the testimonial, which was in the form of a rich and bighly which was in the form of a rich and thirt days and what they are not taxable; but in the first on the purpose, and President koch, in a few well chosen and bighly complimentary remarks, which was to the doson of two fexicans think the Indians each on the rescreation.

The following is an exhibit of the proposition while which was in the form of a rich and highly complimentary to the company of the treatment of the cases in bank-rother which was in the form of a rich and highly complimentary

LOUISIANA.

The Bill for a New Election-What the President Did and Did Not Say About Louisiana Affairs-A Message in

He Clings Tenacionaly to the Opinion that tongress has No Right to Order a New Election because of Social Conflict.

Washington, January 25.—The bill roposing a new State election in Louislana is in the hands of Senator Carpenseven, refer to "other assets" of a like character to those mentioned in the other sub-sections of the same section. With this explanation, all the items of property mentioned in this fourth sub-section owned by citizens of the State are taxable, whether or not the notes, would not do in relation to Louisiana or other public matters now attracting the sourities of the State.

Twelfth—All bonds, stocks and other general attention, and the President is cometimes represented as having ex-pressed views which he certainly does not entertain, and which would be contrary to the course he has heretofore pursued. Reports prevail that the President has a difference of opinion with his political friends, and is disposed to act altogether independent of them. But it is known by those more intimate with him that the report is unfounded, nor is it proba-ble that any difference of opinion is Thirteenth—Mules are taxable and should be so returned. The failure to return them will subject the owner to an indictment for perjury in swearing te a false return. [See oath, section thirty-one]. Such failure to return will also anthorize the assessment of the research of the constitutional requirements. The assessment of the constitutional requirements of the constitutional requirements. "That the President shall, from time to time, give congress information of the state of the Union, he is now engaged in the preparation of a message which he will submit to the cabinet before transmitting to congress. This message will ac-

al proceedings in Louisiana in support of the United States judicial decisions, which he had no authority to disregard. Whatever may have been his own opinions upon the political questions offered by them, it is positively known that the President has not interfered in any way with the Louisiana questions relating to seafs in either the relating to seats in either the the law where they speak of banks or banking associations apply to bank corporations. Section nine is applicable to individual bankers. Stockholders in a bank or other joint-stock company, must report the number and value of their shares of stock to the section of the section said that such questions properly belong to congress. The constitution makes each house the judge of the election re-turns and qualifications of its own members, and that the consideration of such questions involves the subject of the questions involves the subject of the legality of the authority under which the certificates of election are issued. So the one question necessarily affects the other, and both could at the same time be determined. This, in substance, is the reply he has unreservedly given to those who have interrogated him on the subject of the bill proposed to be

the subject of the bill proposed to be passed by congress ordering a new election in Louisiana. He has discouraged twins on the most favorable terms he could page tiste. The sum asked for the number of shares of non-resident stock-holders and to correct any mistake that congressional interference has had no congressional interference has had no hesitation in saying to visitors, as he remarked vectories the visitors as he eight to ten thousand dollars. may be made by resident stockholders. These shares of stock are reported under the fifth sub-section of the seventh secan organized fraud from beginning to sixteenth—Merchants pay their privilege tax to the clerk of the county session of the government of that State, and that there has never been yet a fair count of votes, the results having been reached by dishonest means too well known to be repeated. It is, therefore, not probable that he will interfere in his forthcoming special message or make any opinion, as recently privately expressed, being that congress has no more right to order a new election in Louisiana than it has in any other State, because of local conflict. All the States now being in the Union are as much entitled to the same general protection from illegal or unconstitutional interference by any branch of the federal

there are means to settle the Louisiana and all kindred cases without resort to

> nent Officers-Report of the Executive Committee. A Deserved Testimonial to Mr. A. E. Frankland, of Memphis-Resolutions of Sorrow for their Brethren of the South:

B'NAI B'RITH.

Second Oningneunial Session at Chica-

go Yesterday-Election of Perma-

CHICAGO, January 25.—The second unquennial session of the constituional grand lodge of B'nai B'rith of the United States, began here this morning.
The convention was called to order by
Jules Bien, of New York, grand saar of
the order, who welcomed the delegates in a few appropriate words. A temporary organization was effected by the election of Joseph Koch as temporary chairman. A committee on credentials was appointed, and the lodge adjourned till two o'clock in the afternoon. On reassembling, the committee on credentials reported one hundred and

fifty-nine delegates present.

Mr. Simon Koch, of Washington,
D. C., was elected permanent president
by a unanimous vote, and on being conducted to the platfor,m, acknwledged
the honor in fitting terms, receiving it as a compliment to his district rather than himself personally, and express-ing the hope that the convention would show similar unanimity in all their actions, and work harmoniously for the

The following vice-presidents were then elected: First District-Morris Goodhead, New Second District-M. Y. Masck, Cin-Third District-William Robtsterm,

benefit of their order.

Fourth District-S. Salsbury, San Fifth District-Aaron Godman, Balti-Sixth District-Simon Rosenfels, St. Seventh District-Adolph Loeb, Mem-

Secretaries—J. S. Isaacs, Philadel-phia; Louis Ables, Washington; A. T. Jones, Philadelphia. Pending the report of the committee on rules, a motion to adopt the rules of 1868 permanently being voted down, a committee of fifteen on rules was ap-

President Koch then came forward, who openly defy the law, that they may continue to screen from taxation that portion of their monial to be presented to Mr. Frankland, wealth which has heretofore been a prominent member in Memphis, invisible to the public eye, and thereby expressive of their bonor and adavoided the payment of its share of the miration of his heroic conduct expenses of the State, deserve no sympathy from officials, nor from those who honestly contribute their proportion of the taxes which go to the support of the government.

JOHN C. BURCH,

Comparison of the late yellow-fever epidemic in that city, who stood at his post during the darkest days of the pestilence, and never faltering for a moment in the discharge of his duty to his stricken

of the season of suffering and sorrow through which his city has passed, and alluded in touching terms to his bereavement. The scene was very impressive, few of the delegates being able to control their emotions. Dr. Wise, of Cincinnati, offered a resolution of sorrow for their brethren

of the south who had fallen during the

of the south who had fallen during the epidemic, and of sympathy with their surviving relatives and friends, which was adopted unanimously.

The report of President Bien, of the executive committee, was then presented, showing the order to be in a flourishing condition, having doubled the number of its lodges and membership since the last convention.
The president said that he was unable to present the full statistics of the order, but could state that there are seven districts with two hundred and five lodges, and about eighteen hundred members.

The treasurer's report shows the total receipt's to be \$7837 68; expenditures, \$6.385 46; balance on hand, \$1449 28.

The report was adopted.

A revolution of thanks to Mr. Bien was adopted, and the convention adigment of the convention adigment of the convention adigment of the convention adigment of the convention. journed till to-n. orrow. To-night s grand concert, largely attended, was given at Kingabury musichall, under the an pices of the local

THE SIAMESE AWINS.

Dr. Hollingsworth's Opinion of the Cause of their Beath-Reports that the Bodies are to be Sold.

WASHINGTON, January 25.—A telegram from Mount Airy, North Carolina, says that Dr. Hollingsworth, who attended the Siamese twins, is of opinion that the death of Eng was not caused by any vital connection or artery passing from one to the other through the ligament that united them, and believes there was no such vital connection through the ligament, because he has attended them at times when one was sick and the other in good health, and when there was as much as twenty beats difference to the minute in their pulsation. The bodies, after being embalmed, were placed in a coffin encased in a large tin box, which was soldered and made air-tight. All were then put in a large wooden box, packed in charcoal and made secure, and then placed in the cellar of the house. It is reported the bodies will be sold at a high price to some museum or medical college, or placed on exhibition, this sum to be subject to the decision of members of the family. A charge is made that a veil of mystery has been thrown over the deaths of the twins, for the north, stated that his mission was to dispose of the dead bodies of the could negotiate. The sum asked for the

TELEGRAPHIC BREVITIES.

A cable dispatch from London says hat Adam Black is dead. The new British parliament will as-emble on the fifth of March. Three boys were drowned while skat-ing in Brooklyn, New York, yesterday. The corner-stone of the new Tribune ing was laid in New York yesterday. One thousand men have been dis-The publication of the Ignalidad

newspaper in Madrid has again been suspended for a month. The French assembly has appointed Jennie Defreese, a woman of the own committed suicide at Knoxville, last hursday, by taking oplum. A telegram from Washington says it is expected the judges of the supreme court will soon take a recess. The new chief-justice will take his seat on the reassembling of the

dollars in Richmond, Saturday, for killing John B. Mordecai in a duel near that city last May—the jury finding the prisoner guilty of involuntary manslaughter. One of those dangerous nuisances in the shape of a signboard suspended across the pavement, fell on a colored woman named Emailine Bronson, in Knoxville, last wednes-day, and came near causing instant death.

Page McCarty was fined five hundred

It is stated, says a London dispatch, that the fine imposed upon Mr. Whalley, the member of parliament, for contempt of court in insisting that the evidence of one of the Tichborne witnesses was true, has been paid An engine and eight cars were ditched

on the southern division of the Cairo and Fulton railroad, twenty miles from Little Rock, Friday night. The brakeman was seri-ously injured. The accident was caused by the washing out of a culvert by a light rain. A Mr. Land, living near Atlanta, Cal-noun county, Mississippi, has mysteriously lisappeared, under circumstances that lead to he impression that he was murdered for the ourpose of robbery, as he was on route to his nome from Grenada, where he had been to lispose of his cotton.

A Washington telegram says that General Humphrey, chief of the engineer corp, will make his report in a few days. It will generally be in favor of the feasibility and utility of the St. Phillip ship canal near the mouth of the Mississippi, General Barnard's report will favor the system of jettles. A telegram from Pottsville, Pennsylvania, says that while Andrew Bradley, of Forestville, was at supper Saturday night, he was shot dead by one Farrell, who then cut his body in two, and threw the remains down an air-hole of a deep mine convenient. Brad-ley's wife gave the alarm, and the murderer was arrested.

A Bayonne dispaich says that the Car-lists report that Santandor and Portagualite, surrendered unconditionally to their forces on the twenty-second instant, and that the entire Secquovia battallion, a number of artillerymen and engineers, twelve hundred Remington and four hundred minle rifles and two cannon fell into their hands.

Captain Ed. F. Dix, an old and prominent steamboatman of St. Louis, has been missing since Thursday afternoon, and his friends are beginning to feel alarmed for hissafety. Captain Dix lost a son by death about two months ago, since when he has been greatly depressed in spirita, and it is supposed may have wandered away in abberation of mind, or committed suicide in some out-of-the-way place. Last Wednesday, at Fredericksburg

Last Wednesday, at Fredericksburg, Virginia, the northern bound freight train on the Richmond, Fredericksburg and Potomac railroad, ran off the track on the Rappahannock river bridge. The train had almost crossed the bridge when a truck-pln of the third ear from the rear of the train broke, throwing it and another car off the track, breaking them considerably. The bridge was also badly damaged. No one hurs. The North Carolina State senate, Saturday, passed the usury bill. The penalty
fixed for charging any rate of interest exceeding eight per cent. is a forfeiture of the claim.
The congressman from North Carolina were
instructed to endeavor to have a law passed
fixing a uniform rate of interest throughout
the country. Resolutions of impeachment
were introduced in the house against S. A.
Watts, for high crime and muslemeanor in
office.

office.

A suit involving one hundred and fifty thousand dollars is pending in New York city, before a referce. The litigants are Ten Broek, a race-horse owner, and M. Clark, Jr., a Louisville banker, and Blanton Dunean. Ten Broek's wife, who was married in Rome, died two years ago in Kentucky, leaving all her property, valued at one hundred and fifty thousand dollars, to her husband. The object is to impeach deeds as made by Mrs. Ten Broek. Suborning witnesses is one of the charges. Ten Broek and counsel, and counsel from Kentucky for the other litigants, are in New York.

Corner Hernando. ser Rags taken in exchange, be

The Great Ante-Stock Taking Clearing Sale

STILL

CONTINUES FOR THIS WEEK

AT

B. LOWENSTEIN & BROTHERS.

Notwithstanding the unprecedentedly low prices at which we have been selling goods during the past week, and the immense quantities that have changed owners, our patrons who visit us during this week will find a still unbroken assortment and GOODS CHEAPER YET!

PRIOR TO "STOCK TAKING" ON FEBRUARY 1st.

LOWENSTEIN & BROTHERS.

242 and 244 Main Street, corner Jefferson.

MISSISSIPPI VALLEY HAMBURG BREMEN FIRE

FIRE AND MARINE INSURANCE COMPANY OF GERMANY Insurance Company 39 NADISON STREET,

Cash Assets, \$1,819,018, Gold.

NEW YORK. 

R. V. VREDENBURGH, Vice President. MARX & BENSDORF, AGENTS No. 7 MADISON STREET, MEMPHIS, TENN. W. J. LITTLEJOHN, Assistant Secretary

T. B. DILLARD,
Y. H. TOWNSEND,
N. J. W. JEFFERSON,
I. B. V. VREDENBURGH,
BEN. EISEMAN. NO. 254 SECOND STREET, IRVING BLOCK.

HISKIES: SOLE AG'NTS Fire and River risks taken at as low rates as the basard will permit, and losses promptly adjusted.

\*\* Insure your Dwellings as well as Business property.

MEMPHIS ROLLING MILLS

M. J. WICKS. J. C. TERRY. M. L. WICKS.

Bar Iron, Light Rails, Etc.

MEMPHIS: : : TENNESSEE

Capital, \$800,000

F. S. DAVIS, President.

H. GRONAUER, Secretary.

DIRECTORS:

Gullett's Improved Light Draft Magnolia Gin, Gullett's Steel Brush Gin, Deering's Horse Power, Coleman's Corn Mill, Utica Steam Engines, Champion Fire Engine and Extinguisher, Red Mountain Iron Furnaces, Bay Springs Cotton Factory.

Railroad Supplies, Heavy Bardware Machinery, Nails, Etc., ON MOST FAVORABLE RATES.

No. 37 Union St., Memphis, Tenn. Between Main and Second.

BLUFF CITY RECTIFIED AND REDISTILLED

Manilla Paper at 8 cents per pound. No. 1 Sample Paper at 114 cents. Wrapping Paper at Mill Prices.

S.GABAY No. 116 & 118 Beale street,

B. J. SEMMES & CO.

THE ORIGINAL "STAUFFER"

(Introduced by us in 1859.)

WICKS, TERRY & CO., WESTMORELAND

-AGENTS FOR-

BOURBON, PALE

ROBERTSON COUNTY. PURE RYE,

AND A VARIETY OF GRADES OF

W. C.RUTLAND. C. C. GRAHAM.

E. T. PREEMAN, J. J. SHOEMAN.

In Kilderkins of about 22 Gallons,

FOR

BASS & CO

BURTON-ON-TRENT.

EXTRA

an aufurian

WHOLESALE GROCERS AND COTTON FACTORS.

No. 272 Front Street, Memphis. We are offering extra inducements in PORK, BACON, LARD, BAGGING, TIES, TOBACCO, COFFEE, NEW CROP LOUISIANA MOLASSES and SUGAR, Liberal CASH advances on consignments of Cotton. MARRIED.

D'ARCY-MYERS-At the Second Presbyerian Church last night, by the pastor, Rev. W. E. Boggs, Mr. H. A. D'ARCY and Miss Can-RIS M. MYERS, youngest daughter of Dr. H. M. Myers, formerly of Nashville. [Nashville Chattanooga and Knoxville papers please copy

NEW ADVERTISEMENTS.

MASONIC NOTICE. YOU are hereby ordered to attend a stated conclave of Cyrone Commandery, No. 4 K. T. at Asylum, No. 234 Front street, this (MONDAY) evening. January 28th, at 7 o'clock, for dispatch of heatrage. Visiting Knights are courteously invited. By command J. M. PETTIGREW, E. C. T. J. Barchus, Recorder.

Y. M. C. A. AT ROCCO HALL,

MONDAY NIGHT

JANUARY 26th.

And continuing EVERY DAY AND NIGHT during the week, under the manage-ment of the ladies of our various city churches.

An elegant Lunch each day from 12 to 3 o'clock. MARDI GRAS.

Administrator's Sales Fancy Dress Costumes, Etc., By A. E. Frankland, 195 & 197 Main St. TUESDAY MORNING, JANUARY TITE at 16 o'clock, comprising 160 Costumes Tights, Masks, Wigs, Whiskers, Sabres, Foign-ards, Trimmings, Ornaments, Sewing Ma-chines, Gold and Sliver Watches, Bracelets, Chains, etc. These goods are all new and desira-ble patterns, A. E. FRANKLAND, Auctra-By order A. Marre, Administrator. jude

**MARDIGRAS** 

HEADQUARTERS.

COSTUMES

Masks, Dominoes,

Wigs, Beards,

TRIMMINGS, FANCY GOODS

LATEST DESIGNS; Comic, Rich, Elegant!

From Opera Comique, Paris, and Boyal Theatrical Costumers of

FOR SALE OR RENT

Societies and Clubs Furnished.

MEMPHIS AGRICULTURAL -AND-MECHANICAL SOCIETY.

OFFICIAL DRAWING. Morning - Class No. 136, 22 [ 22 ] 23 [ 33 | 5 ] 22 [ 22 ] 12 | 1 | 65 | 38 | 75 Evening-Class No. 137.

Memphis, this 24th day of January, 1874.

MEMBERS OF THE BAR

are informed that a very valuable work "The Lawyer's Private Docket" is being published for subscribers only. The author, Colonel G. Spencer Mayo, an attorney at law of Vidalia, Louisiana, has devised and submitted this book for the exclusive use of submitted this book for the exclusive use of the profession. A specimen copy may be seen at the office of Boyle & Chapman, 179 Main street, Memphis. All persons examin-ing this copy are requested to read carefully the "explanatory" page, as from it, they will, at once, learn the object and comprehend the plan of the author. Price 810.

CAUTION! CAUTION!

TO THE PEOPLE OF MEMPHIS

FOR the protection of the citizens of Mem-phis, as well as ourselves, we deem it ad-visable to make the following statement: For some days past an agent of the publish-ers of Edwards's Directory has been canvass-ing Memphis for subscribers and advertise-ments for a Directory soon to appear. ing Memphis for subscribers and advertisements for a Directory soon to appear.

It is a well known fact that the above
publishers have made no canvass of
the city and gathered no information
since the fall and winter of 1873-3.

Of course a Directory embodying THIS INFORMATION after the terrible calamittes that
have befallen Memphis, and the countless
changes that have taken place in names and
locations, would be

That it is the purpose of the publishers of Salwards's Directory to offer to the citizens just such a book in return for their patronage, we have positive information from the most reli-able sources. However, ADVENTISHMENTS IN

able sources. However, ADVERTISEMENTS IN SUCH A BOOK WILL PAY IN ONE DEBECTION, AND WE ADVISE PROPLE TO INQUIRE WHETHER THEY WILL IN ANOTHER. We will soon give the city a fresh, full and perfect Directory, creditable to Memphis, and full of facts and hames gathered up to the very day of publication. BOYLE & CHAPMAN,

Publishers of the Memphis City Directory, 279 Main street. Memphis, January 25, 1874. ja25 The Great Champion Preserver.

FOB Preserving Fresh Meats, Poultry, Butter, Eggs, Fish, Ovsters, Etc., perfectly pure and fresh, for any desired length of time, without the use of Ice. It is the first and only Preserver on record that will keep the above articles. Having purchased the exclusive right of the city and county for this valuable Preserver, I am now prepared to sell hotel, store and family rights. Further information apperiahing to its merits will be sheerfully given by the undersigned, at Victor D. Fuch's, Jefferson street, where it has been fully and usels factorily tested. Agents wanted. w. D. BOYCE & CO.

Christian Brothers' College 282 Adams Street. 1 begin February 1, 1874. For terms of board, tuition, etc., apply to ja25 BRO. MaURELIAN, President. begin February 1, 1874. For terms of

FOR SALE

THE CHICKASAW CLUB! With all its ELEGANT FURNITURE AND APPURTENANCES. Apply to

W. F. BOYBE, Prustee. . 27954 Main sweet.